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July 30, 2013

Mr. Daniel Werfel
Principal Deputy Commissioner
Deputy Commissioner for Services and Enforcement
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Mr. Werfel,

During the course of the Committee's investigation of political targeting by the Internal Revenue Service, the Committee identified electronic mail between a high-ranking official at the IRS and the Federal Elections Commission (FEC) that brings into question whether the IRS has inappropriately shared confidential tax information with the FEC.

On February 3, 2009, an Enforcement Division attorney at the FEC Office of the General Counsel sent a direct email to Lois Lerner, then Director of the IRS Exempt Organizations Division, referencing a previous discussion about the status of three conservative organizations' tax-exempt applications. He writes, "Several months ago... I spoke with you about the American Future Fund, a 501(c)(4) organization that had submitted an exemption application (sic) the IRS." The FEC attorney goes on to ask for additional information on this and other groups. Nine minutes after the FEC attorney's email was received, Ms. Lerner asks IRS attorneys to accommodate his request. See attached email correspondence.

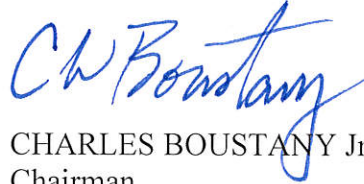
The American public is entitled to know whether the IRS is inappropriately sharing their confidential tax information with other agencies. To assist the Committee in its investigation of this matter, please provide the following information to the Committee by August 14: all communications between the IRS and the FEC between 2008 and 2012, as well as all communication from or to Ms. Lerner regarding the American Future Fund, American Issues Project, Citizens for the Republic, or Avenger, Inc.

Thank you in advance for your cooperation in this matter. If you have any questions about this request, please contact Committee Staff at 202-225-5522.

Sincerely,



DAVE CAMP
Chairman



CHARLES BOUSTANY Jr., M.D.
Chairman
Subcommittee on Oversight

Attachment

From: [REDACTED]
Sent: Wednesday, March 04, 2009 11:42 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Question from FEC about nonprofit groups

[REDACTED] was checking on a request for the file, because we assumed FEC might want it. I think he already asked someone down there for it.

From [REDACTED]
Sent: Wednesday, March 04, 2009 12:40 PM
To [REDACTED]
Subject: FW: Question from FEC about nonprofit groups

We approved exemption under 501(c)(4) on 11/16/2007 for Citizens for the Republic, Inc. The BMF shows the organization is in good status but the name was changed to American Issues Project, Inc. on 9/9/08.

If you need any other information from me, please let me know.

From [REDACTED]
Sent: Tuesday, March 03, 2009 8:24 PM
To [REDACTED]; Lerner Lois G
Cc [REDACTED]
Subject: Re: Question from FEC about nonprofit groups

We looked something up--will find out from [REDACTED] in the morning.

From [REDACTED]
To: Lerner Lois G
Cc [REDACTED]
Sent: Tue Mar 03 18:36:05 2009
Subject: FW: Question from FEC about nonprofit groups
This is what I sent then - I have not looked to see if there was more updated info

From [REDACTED]
Sent: Tuesday, February 03, 2009 5:21 PM
To: Lerner Lois [REDACTED]
Cc [REDACTED]
Subject: RE: Question from FEC about nonprofit groups

I went on Lexis and did not find either American Future Fund or American Issues Project on the website. I did find the following information about Citizens for the Republic, Inc., but nothing for Avenger, Inc. It appears that the last update that Lexis used was August 2008. I looked in the DC file on our website which was updated 1/9/09 and the only one of these organizations that I found was Avenger, Inc - using the same EIN as Citizens for the Republic (see info below). If AFF or AIP are not located in DC, we would need to know what state they are in to locate them on our website.

Copyright (c) 2004 Tax Analysts
Exempt Organizations List

February 2004

LENGTH: 86 words

DEPARTMENT: Exempt Organizations List (EOL)

TYPE: Official Announcements, Notices, and New Releases

CITE: EIN 26-0196975

HEADLINE: EXEMPT INFORMATION FOR CITIZENS FOR THE REPUBLIC INC (Status Date: August 2008)

AUTHOR: Internal Revenue Service

Section 501(c)(4) -- Civic Leagues, etc.

SUMMARY:

Information on the exempt status of this organization was obtained from the IRS Exempt Organization master list last updated on August 19, 2008.

GEOGRAPHIC: District of Columbia

INDEX:

Exempt Organization, Status Approval

REFERENCES:

Subject Area:
Exempt Organizations

TEXT:

Status Date: August 2008

CITIZENS FOR THE REPUBLIC INC
3000 K ST NW STE 500
WASHINGTON, DC 20007-5111

Employer Identification Number: 26-0196975

Ruling Date: November 2007

Group Affiliation: This organization is an independent organization or an independent auxillary (i.e., not affiliated with a National, Regional or Geographic grouping of organizations)

Type of Entity: Corporation

Classification: Civic League

Deductibility of Contributions: Contributions are not deductible

Accounting Period: December

Filing Requirements: 990 or 990EZ return (Income exceeds \$ 25,000)

Advance Ruling Expiration Date: Not Available

NTEE: R99 - Civil Rights, Social Action, Advocacy N.E.C.

*****END OF DOCUMENT*****

260196975 AVENGER INC % CLETA 3000 K ST WASHINGTON DC 20007- 0 4 3 1
 MITCHELL NW STE 500 5111

From: Lerner Lois G
Sent: Tuesday, February 03, 2009 5:04 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: FW: Question from FEC about nonprofit groups

What can we do to help the FEC here? I'm a little confused about his statement that I told him the org. had not received exemption--it may be that they hadn't mentioned it was a c3 and I told them the org didn't show up on Pub 78. In any event, how can a member of the public find out whether an org has been granted exemption if it isn't a c3 on Pub 78? Second, once they do know the org. received exemption, what's the most expeditious way for a government agency to get the public file? Thanks!

From: [REDACTED]
Sent: Tuesday, February 03, 2009 4:55 PM
To: Lerner Lois G
Cc: [REDACTED]
Subject: Question from FEC about nonprofit groups

Dear Ms. Lerner,

I am an Enforcement Division attorney at the Federal Election Commission. Several months ago [REDACTED] and I spoke with you about the American Future Fund, a 501(c)(4) organization that had submitted an exemption application the IRS in March of 2008. I greatly appreciated you taking the time to explain the exemption process to me and the background information has been very useful in that case. I was hoping that you might be able to answer a follow-up question about the American Future Fund, as well as a similar question about another group, the American Issues Project. Any assistance you could provide would be greatly appreciated.

When we spoke last July, you had told us that the American Future Fund had not received an exemption letter from the IRS. I understand that you are not able to give us any information on the group's application if it is pending, but could you please tell me whether the IRS has since issued an exemption letter to the American Future Fund? Also if the IRS has granted American Future Fund's exemption, would it be possible for you to send me the publicly available information and documents related to American Future Fund?

I was also wondering if you could tell me whether the IRS had issued an exemption letter to a group called the American Issues Project? The group also appears to be the successor of two other organizations, Citizens for the Republic and Avenger, Inc. Were either of these groups granted an exemption? As with the American Future Fund, could you please provide any information and documents that would be publicly available in relation to the American Issues Project, Citizens for the Republic, or Avenger, Inc.? I was also wondering whether you could briefly explain to me how your office typically handles a group that has been granted an exemption letter but later changes its name and/or board of directors.

Thank you very much for all of your help. If you do have any information that you can share with me about either the American Future Fund or the American Issues Project, please feel free to contact me by either email or phone [REDACTED]

Sincerely,

[REDACTED]
Office of the General Counsel
Federal Election Commission
999 E Street, NW
Washington, DC 20463
Tel: [REDACTED]
Fax [REDACTED]